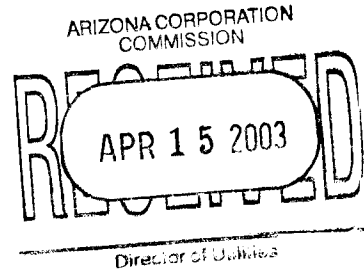


**ARIZONA CORPORATION COMMISSION**  
**UTILITIES DIVISION**

ANNUAL REPORT MAILING LABEL – MAKE CHANGES AS NECESSARY



W-01157A  
West End Water Company  
9098 W. Pinnacle Peak Road  
Peoria AZ ~~85345~~ 85383



**ANNUAL REPORT**

*Entered  
4/30/03  
Cym.*

**FOR YEAR ENDING**

<b>12</b>	<b>31</b>	<b>2002</b>
-----------	-----------	-------------

FOR COMMISSION USE

<b>ANNOY</b>	<b>02</b>
--------------	-----------

*4-23-03  
no property taxes paid  
Cym.*

*JK*

## COMPANY INFORMATION

**Company Name (Business Name)** West End Water Co.

**Mailing Address** 9098 W. Pinnacle Peak Road  
(Street)

Peoria  
(City)

AZ  
(State)

85383  
(Zip)

623-972-6133  
Telephone No. (Include Area Code)

623-566-8925  
Fax No. (Include Area Code)

\_\_\_\_\_  
Pager/Cell No. (Include Area Code)

**Email Address** jdccampbell19098@qwest.net

**Local Office Mailing Address** 9098 W. Pinnacle Peak Road  
(Street)

Peoria  
(City)

AZ  
(State)

85383  
(Zip)

623-972-6133  
Local Office Telephone No. (Include Area Code)

623-566-8925  
Fax No. (Include Area Code)

\_\_\_\_\_  
Pager/Cell No. (Include Area Code)

**Email Address** jdccampbell19098@qwest.net

## MANAGEMENT INFORMATION

**Management Contact:** J D Campbell President  
(Name) (Title)

9098 W. Pinnacle Peak Road  
(Street)

Peoria  
(City)

AZ  
(State)

85383  
(Zip)

623-972-6133  
Telephone No. (Include Area Code)

623-566-8925  
Fax No. (Include Area Code)

\_\_\_\_\_  
Pager/Cell No. (Include Area Code)

**Email Address** jdccampbell19098@qwest.net

**On Site Manager:** J D Campbell  
(Name)

9098 W. Pinnacle Peak Road  
(Street)

Peoria  
(City)

AZ  
(State)

85383  
(Zip)

623-972-6133  
Telephone No. (Include Area Code)

623-566-8925  
Fax No. (Include Area Code)

\_\_\_\_\_  
Pager/Cell No. (Include Area Code)

**Email Address** jdccampbell19098@qwest.net

<b>Statutory Agent:</b> <u>J D Campbell</u>			
(Name)			
<u>9098 W. Pinnacle Peak Road</u>	<u>Peoria</u>	<u>AZ</u>	<u>85383</u>
(Street)	(City)	(State)	(Zip)
<u>623-972-6133</u>	<u>623-566-8925</u>		
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)	
<b>Attorney:</b> <u>Scott Rhodes of Jennings, Strouss &amp; Salmon PLC</u>			
(Name)			
<u>The Collier Center, 11th Floor</u>	<u>Phoenix</u>	<u>AZ</u>	<u>85004</u>
<u>201 E. Washington Street</u>	(City)	(State)	(Zip)
(Street)			
<u>602-262-5911</u>	<u>602-253-3255</u>		
Telephone No. (Include Area Code)	Fax No. (Include Area Code)	Pager/Cell No. (Include Area Code)	

### OWNERSHIP INFORMATION

Check the following box that applies to your company:

- |   |   |
|---|---|
| <input type="checkbox"/> Sole Proprietor (S)    | <input type="checkbox"/> C Corporation (C) (Other than Association/Co-op) |
| <input type="checkbox"/> Partnership (P)        | <input checked="" type="checkbox"/> Subchapter S Corporation (Z)          |
| <input type="checkbox"/> Bankruptcy (B)         | <input type="checkbox"/> Association/Co op (A)                            |
| <input type="checkbox"/> Receivership (R)       | <input type="checkbox"/> Limited Liability Company                        |
| <input type="checkbox"/> Other (Describe) _____ |   |

### COUNTIES SERVED

Check the box below for the county/ies in which you are certificated to provide service:

- |                                     |  |                                   |
|-------------------------------------|--|-----------------------------------|
| <input type="checkbox"/> APACHE     | <input type="checkbox"/> COCHISE             | <input type="checkbox"/> COCONINO |
| <input type="checkbox"/> GILA       | <input type="checkbox"/> GRAHAM              | <input type="checkbox"/> GREENLEE |
| <input type="checkbox"/> LA PAZ     | <input checked="" type="checkbox"/> MARICOPA | <input type="checkbox"/> MOHAVE   |
| <input type="checkbox"/> NAVAJO     | <input type="checkbox"/> PIMA                | <input type="checkbox"/> PINAL    |
| <input type="checkbox"/> SANTA CRUZ | <input type="checkbox"/> YAVAPAI             | <input type="checkbox"/> YUMA     |
| <input type="checkbox"/> STATEWIDE  |  |                                   |

**UTILITY PLANT IN SERVICE**

Acct. No.	DESCRIPTION	Original Cost (OC)	Accumulated Depreciation (AD)	O.C.L.D. (OC less AD)
301	Organization			
302	Franchises			
303	Land and Land Rights	1,500	Ø	1,500
304	Structures and Improvements	186,540	13,032	173,508
307	Wells and Springs	230,477	15,034	215,443
311	Pumping Equipment	373,143	35,242	337,901
320	Water Treatment Equipment	545	34	511
330	Distribution Reservoirs and Standpipes	151,196	18,120	133,076
331	Transmission and Distribution Mains	700,024	45,219	654,805
333	Services	24,266	1,519	22,747
334	Meters and Meter Installations	10,866	6,139	4,727
335	Hydrants	35,060	2,194	32,866
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	981	981	Ø
	<b>TOTALS</b>	<b>1,714,598</b>	<b>137,514</b>	<b>1,577,084</b>

This amount goes on the Balance Sheet Acct. No. 108



COMPANY NAME

West End Water Co.

**CALCULATION OF DEPRECIATION EXPENSE FOR CURRENT YEAR**

Acct. No.	DESCRIPTION	Original Cost (1)	Depreciation Percentage (2)	Depreciation Expense (1x2)
301	Organization			
302	Franchises			
303	Land and Land Rights	1,500	Ø	Ø
304	Structures and Improvements	186,540	5.0%	9,341
307	Wells and Springs	230,477	5.0%	11,541
311	Pumping Equipment	373,143	5.0%	18,684
320	Water Treatment Equipment	545	4.95%	27
330	Distribution Reservoirs and Standpipes	151,196	5.0%	7,571
331	Transmission and Distribution Mains	700,024	5.0%	35,052
333	Services	24,266	5.0%	1,215
334	Meters and Meter Installations	10,866	5.0%	544
335	Hydrants	35,060	5.0%	1,755
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	981	Ø	Ø
	<b>TOTALS</b>	<b>1,714,598</b>		<b>85,730</b>

This amount goes on Comparative Statement of Income and Expense \_\_\_\_\_  
Acct. No. 403.

Less: Amortization of Contributions  
Depreciation Expense

(83,058)  
2,672

COMPANY NAME

West End Water Co.

**BALANCE SHEET**

Acct. No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	<b>ASSETS</b>		
	<b>CURRENT AND ACCRUED ASSETS</b>		
131	Cash	\$ 26,724	\$ 22,011
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable	7,932	3,971
146	Notes/Receivables from Associated Companies		
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets	95	95
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	\$ 34,751	\$ 26,077
	<b>FIXED ASSETS</b>		
101	Utility Plant in Service	\$ 1,707,191	\$ 1,714,598
103	Property Held for Future Use		
105	Construction Work in Progress		4,885
108	Accumulated Depreciation – Utility Plant	(51,784)	(136,681)
121	Non-Utility Property		
122	Accumulated Depreciation – Non Utility		
	<b>TOTAL FIXED ASSETS</b>	\$ 1,655,407	\$ 1,582,802
	<b>TOTAL ASSETS</b>	\$ 1,690,158	\$ 1,608,879

**NOTE:** The Assets on this page should be equal to **Total Liabilities and Capital** on the following page.

**BALANCE SHEET (CONTINUED)**

Acct. No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	<b>LIABILITIES</b>		
	<b>CURRENT LIABILITIES</b>		
231	Accounts Payable	\$ 164,131	\$ 145,595
232	Notes Payable (Current Portion)	1,234	
234	Notes/Accounts Payable to Associated Companies		
235	Customer Deposits	16,505	16,912
236	Accrued Taxes	198,967	232,417
237	Accrued Interest	24,318	24,318
241	Miscellaneous Current and Accrued Liabilities		
	<b>TOTAL CURRENT LIABILITIES</b>	\$ 405,155	\$ 419,242
	<b>LONG-TERM DEBT (Over 12 Months)</b>		
224	Long-Term Notes and Bonds	\$ 17,370	\$ 17,370
	<b>DEFERRED CREDITS</b>		
251	Unamortized Premium on Debt	\$	\$
252	Advances in Aid of Construction		
255	Accumulated Deferred Investment Tax Credits		
271	Contributions in Aid of Construction	1,661,160	1,668,580
272	Less: Amortization of Contributions		(103,820)
281	Accumulated Deferred Income Tax		
	<b>TOTAL DEFERRED CREDITS</b>	\$ 1,661,160	\$ 1,564,760
	<b>TOTAL LIABILITIES</b>	\$ 2,083,685	\$ 2,001,372
	<b>CAPITAL ACCOUNTS</b>		
201	Common Stock Issued	\$ 1,000	\$ 1,000
211	Paid in Capital in Excess of Par Value		
215	Retained Earnings	(394,527)	(393,493)
218	Proprietary Capital (Sole Props and Partnerships)		
	<b>TOTAL CAPITAL</b>	\$ (393,527)	\$ (392,493)
	<b>TOTAL LIABILITIES AND CAPITAL</b>	\$ 1,690,158	\$ 1,608,879

**COMPARATIVE STATEMENT OF INCOME AND EXPENSE**

<b>Acct. No.</b>	<b>OPERATING REVENUES</b>	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>
461	Metered Water Revenue	\$ 102,868	\$ 120,018
460	Unmetered Water Revenue		
474	Other Water Revenues	5,062	11,865
	<b>TOTAL REVENUES</b>	\$ 107,930	\$ 131,883
	<b>OPERATING EXPENSES</b>		
601	Salaries and Wages	\$	\$
610	Purchased Water		
615	Purchased Power	9,516	20,147
618	Chemicals		
620	Repairs and Maintenance	1,401	2,662
621	Office Supplies and Expense	1,670	1,874
630	Outside Services	68,666	67,973
635	Water Testing	685	1,975
641	Rents		
650	Transportation Expenses	2,320	955
657	Insurance – General Liability	1,690	3,745
659	Insurance - Health and Life		
666	Regulatory Commission Expense – Rate Case		
675	Miscellaneous Expense	3,431	10,340
403	Depreciation Expense	21,869	2,672
408	Taxes Other Than Income		
408.11	Property Taxes	3,330	14,038
409	Income Tax		
	<b>TOTAL OPERATING EXPENSES</b>	\$ 114,578	\$ 126,380
	<b>OPERATING INCOME/(LOSS)</b>	\$	\$
	<b>OTHER INCOME/(EXPENSE)</b>		
419	Interest and Dividend Income	\$ 91	\$ 291
421	Non-Utility Income		
426	Miscellaneous Non-Utility Expenses		
427	Interest Expense	17,614	24,986
	<b>TOTAL OTHER INCOME/(EXPENSE)</b>	\$ (17,523)	\$ (24,695)
	<b>NET INCOME/(LOSS)</b>	\$ (24,171)	\$ (19,193)



COMPANY NAME

West End Water Co.

**SUPPLEMENTAL FINANCIAL DATA****Long-Term Debt**

	<b>LOAN #1</b>	<b>LOAN #2</b>	<b>LOAN #3</b>	<b>LOAN #4</b>
Date Issued				
Source of Loan				
ACC Decision No.				
Reason for Loan				
Dollar Amount Issued	\$	\$	\$	\$
Amount Outstanding	\$	\$	\$	\$
Date of Maturity				
Interest Rate				
Current Year Interest	\$	\$	\$	\$
Current Year Principle	\$	\$	\$	\$

Meter Deposit Balance at Test Year End

\$ 3,535

Meter Deposits Refunded During the Test Year

\$ 162

COMPANY NAME

West End Water Co.

**WATER COMPANY PLANT DESCRIPTION****WELLS**

ADWR ID Number*	Pump Horsepower	Pump Yield (Gpm)	Casing Depth (Feet)	Casing Diameter (Inches)	Meter Size (inches)	Year Drilled
55-581369	50	240	800	12"	6"	2000
55-626341	7.5	28	700	6"	2"	1970
55-528719	3	15	633	5"	1"	1990

- Arizona Department of Water Resources Identification Number

**OTHER WATER SOURCES**

Name or Description	Capacity (gpm)	Gallons Purchased or Obtained (in thousands)

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
20	1	10	
10	2		
5	1		
2.5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
100,000	1	5,000	1
8,000	1	5,000	1
		5,000	1

COMPANY NAME

West End Water Co.

**WATER COMPANY PLANT DESCRIPTION (CONTINUED)****MAINS**

Size (in inches)	Material	Length (in feet)
2	PVC - GALV	21,926
3		
4	PVC	145
5		
6	PVC	10,782
8	DIP	48
10		
12		
6	DIP	321

**CUSTOMER METERS**

Size (in inches)	Quantity
5/8 X 3/4	243
3/4	22
1	1
1 1/2	
2	
Comp. 3	
Turbo 3	
Comp. 4	
Tubo 4	
Comp. 6	
Tubo 6	

For the following three items, list the utility owned assets in each category.

**TREATMENT EQUIPMENT:**

Chemical Feed Pump

---

---

---

---

---

---

---

**STRUCTURES:**

Booster Pump & Control Building

Chain Link Fence

---

---

---

---

---

**OTHER:**


---

---

---

---

---

---

---

## WATER USE DATA SHEET BY MONTH FOR CALENDAR YEAR 2002

MONTH	NUMBER OF CUSTOMERS	GALLONS SOLD	GALLON PUMPED (Thousands)
JANUARY	234	1,635,714	2,522
FEBRUARY	240	1,625,026	2,396
MARCH	239	2,013,320	2,630
APRIL	231	2,356,450	3,070
MAY	233	2,951,850	3,556
JUNE	232	3,213,680	4,311
JULY	232	3,334,320	5,536
AUGUST	233	3,389,670	5,806
SEPTEMBER	234	2,445,000	4,349
OCTOBER	235	2,247,760	3,561
NOVEMBER	229	1,688,460	3,760
DECEMBER	228	1,449,395	2,875
TOTAL		N/A	44,372

*28350.45*

Is the Water Utility located in an ADWR Active Management Area (AMA)?

☒ Yes                      ☐ No

Does the Company have An ADWR Gallons Per Capita Per Day (GPCPD) requirement?

☐ Yes                      ☒ No

If yes, provide the GPCPD amount: \_\_\_\_\_

What is the level of arsenic for each well on your system. See below mg/l

*(If more than one well, please list each separately)*

***Note: If you are filing for more than one system, please provide separate data sheets for each system.***

Wittmann    2.00 ppb  
Wheat        2.9 ppb

**PROPERTY TAXES**

Amount of actual property taxes paid during Calendar Year 2002 was: \$ Ø

Attach to this annual report proof (e.g. property tax bills stamped "paid in full" or copies of cancelled checks for property tax payments) of any and all property taxes paid during the calendar year.

If no property taxes paid, explain why. Cash flow

---

---

---

---

**INCOME TAXES**

For this reporting period, provide the following:

Federal Taxable Income Reported	<u>*</u>
Estimated or Actual Federal Tax Liability	<u>*</u>

State Taxable Income Reported	<u>*</u>
Estimated or Actual State Tax Liability	<u>*</u>

Amount of Grossed-Up Contributions/Advances:

Amount of Contributions/Advances	<u>*</u>
Amount of Gross-Up Tax Collected	<u>*</u>
Total Grossed-Up Contributions/Advances	<u>*</u>

\* S Corp calculated at shareholder level

Decision No. 55774 states, in part, that the utility will refund any excess gross-up funds collected at the close of the tax year when tax returns are completed. Pursuant to this Decision, if gross-up tax refunds are due to any Payer or if any gross-up tax refunds have already been made, attach the following information by Payer: name and amount of contribution/advance, the amount of gross-up tax collected, the amount of refund due to each Payer, and the date the Utility expects to make or has made the refund to the Payer.

**CERTIFICATION**

The undersigned hereby certifies that the Utility has refunded to Payers all gross-up tax refunds reported in the prior year's annual report. This certification is to be signed by the President or Chief Executive Officer, if a corporation; the managing general partner, if a partnership; the managing member, if a limited liability company or the sole proprietor, if a sole proprietorship.

  
\_\_\_\_\_  
SIGNATURE

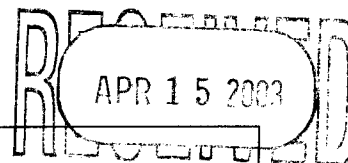
4/11/03  
\_\_\_\_\_  
DATE

J D Campbell  
\_\_\_\_\_  
PRINTED NAME

President  
\_\_\_\_\_  
TITLE

**VERIFICATION  
AND  
SWORN STATEMENT  
Intrastate Revenues Only**

ARIZONA CORPORATION  
COMMISSION



**VERIFICATION**

STATE OF ARIZONA

**I, THE UNDERSIGNED**

**OF THE**

COUNTY OF (COUNTY NAME)	Maricopa
NAME (OWNER OR OFFICIAL) TITLE	J D Campbell, President
COMPANY NAME	West End Water Co.

Director of Utilities

**DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION**

**FOR THE YEAR ENDING**

MONTH	DAY	YEAR
12	31	2002

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

**SWORN STATEMENT**

IN ACCORDANCE WITH THE REQUIREMENT OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING CALENDAR YEAR 2002 WAS:

Arizona IntraState Gross Operating Revenues Only (\$)

\$ 132,537

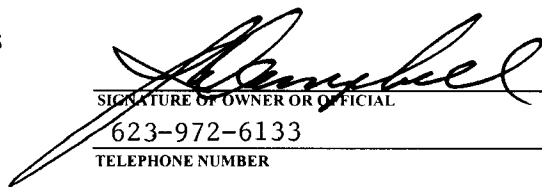
(THE AMOUNT IN BOX ABOVE  
INCLUDES \$ 8,923

IN SALES TAXES BILLED, OR COLLECTED

**\*\*REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED OR COLLECTED. IF FOR ANY OTHER REASON, THE REVENUE REPORTED ABOVE DOES NOT AGREE WITH TOTAL OPERATING REVENUES ELSEWHERE REPORTED, ATTACH THOSE STATEMENTS THAT RECONCILE THE DIFFERENCE. (EXPLAIN IN DETAIL)**

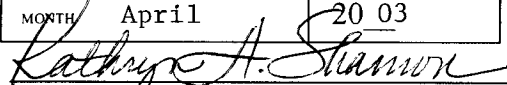
**SUBSCRIBED AND SWORN TO BEFORE ME**

**A NOTARY PUBLIC IN AND FOR THE COUNTY OF**

  
\_\_\_\_\_  
SIGNATURE OF OWNER OR OFFICIAL  
623-972-6133  
\_\_\_\_\_  
TELEPHONE NUMBER



**DAY OF**

COUNTY NAME	Maricopa	
MONTH	April	20 03
 _____ SIGNATURE OF NOTARY PUBLIC		

**VERIFICATION  
AND  
SWORN STATEMENT  
RESIDENTIAL REVENUE  
INTRASTATE REVENUES ONLY**

ARIZONA CORPORATION  
COMMISSION

APR 15 2003

**VERIFICATION**

**STATE OF ARIZONA**

**I, THE UNDERSIGNED**

**OF THE**

(COUNTY NAME) Maricopa		
NAME (OWNER OR OFFICIAL)	J D Campbell	TITLE President
COMPANY NAME West End Water Co.		

**DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION**

**FOR THE YEAR ENDING**

MONTH	DAY	YEAR
12	31	2002

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

**SWORN STATEMENT**

IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401.01, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING CALENDAR YEAR 2002 WAS:

ARIZONA INTRASTATE GROSS OPERATING REVENUES

\$ 99,115

(THE AMOUNT IN BOX AT LEFT  
INCLUDES \$ 7,733  
IN SALES TAXES BILLED, OR COLLECTED

\*RESIDENTIAL REVENUE REPORTED ON THIS PAGE  
MUST INCLUDE SALES TAXES BILLED.

  
SIGNATURE OF OWNER OR OFFICIAL

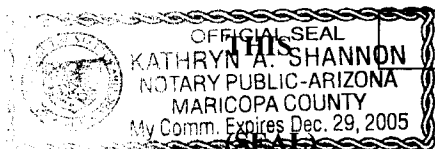
**SUBSCRIBED AND SWORN TO BEFORE ME**

**A NOTARY PUBLIC IN AND FOR THE COUNTY OF**

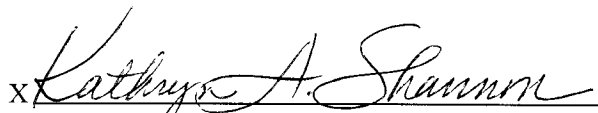
11th

DAY OF

NOTARY PUBLIC NAME Kathryn A. Shannon		
COUNTY NAME Maricopa		
MONTH	April	20 03



**MY COMMISSION EXPIRES**  
12/29/05

X   
SIGNATURE OF NOTARY PUBLIC